IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47270 of 2025
and
W.M.P.No.52800 of 2025

M/s Bombay Gifts
rep by its Proprietor,
Mrs.Reeta
No.69, Sevenwells Street,
Seven wells, Chennai – 600 001 … Petitioner

Vs.

The Assistant Commissioner (ST)
Muthialpet Assessment circle,
Commercial Taxed Department,
Block No.32, Elephant Gate,
Bridge Road, Chennai – 600 003 ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for records of the impugned demand order dated 08.08.2024 having the reference No.ZD330824066106G issued under Section 73 of the Gst Act, 2017 and quash the same and pass orders.

For Petitioner : Mr. M. Sathyakumar

For Respondent : Mrs.K. Vasantha Mala
Government Advocate

ORDER

Mrs.K. Vasantha Mala learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent

3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing Reference No.ZD330824066106G dated 08.08.2024 which was preceded by a show cause notice in Form GST -DRC-01 dated 19.03.2024, wherein the petitioner was called upon to appear for a personal hearing. The petitioner however neither filed any reply to the show cause notice nor appeared for the personal hearing fixed. Thus, the impugned order has been passed on 08.08.2024.

4. The learned counsel for the petitioner submits that the petitioner is willing to deposit 50% of the disputed tax as a condition for de-nova adjudication.

5. Under similar circumstances, Orders have been quashed and cases have been remitted back to the respondent to pass fresh order subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 50 % of the disputed tax in cash from the petitioner's Electronic cash register within a period of thirty(30) days from the date of receipt of a copy of this order.

7. Within such time the Petitioner shall also file a reply to the Show Cause Notice in DRC-01 dated 19.03.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 08.08.2024 as an addendum to the Show Cause Notice dated 19.03.2024 .

8.In case the petitioner complies with the above stipulated conditions, the respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit subject to the petitioner complying with the above stipulations, the attachment of the bank account of the petitioner shall stand automatically raised/ vacated.

9. It is made clear that bank attachment shall be lifted subject to deposit 50% of disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned order.

10. In case the petitioner fails to comply with any of the conditions stipulated above, the respondent is at liberty to proceed against the petitioner in accordance with law as if these Writ Petitions were dismissed *in limine* today.

11. Needless to state, before passing any such order, the petitioner shall be heard.

12. With these directions, these Writ Petitions stand disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

08.12.2025

smn
Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/Nosmn

To:

The Assistant Commissioner (ST)
Muthialpet Assessment circle,
Commercial Taxed Department,
Block No.32, Elephant Gate,
Bridge Road, Chennai – 600 003

C.SARAVANAN, J.

smn

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